



ఆంధ్రప్రదేశ్ రాజపత్రము
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NOTIFICATIONS BY GOVERNMENT

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REVENUE DEPARTMENT
(COMMERCIAL TAXES-II)

REGISTERED PERSONS SUPPLYING ONLINE INFORMATION AND DATA BASE ACCESS OR RETRIEVAL SERVICES FROM A PLACE OUTSIDE INDIA TO A PERSON IN INDIA-NOT REQUIRED TO FILE ANNUAL RETURN.

[G.O.Ms.No. 362, Revenue (Commercial Taxes-II), 19th August, 2019.]

NOTIFICATION

In exercise of the powers conferred by Section 148 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) (hereinafter referred to as "the said Act"), the Government, on the recommendations of the Council, hereby notify the persons registered under Section 24 of the said Act read with rule 14 of the Andhra Pradesh Goods and Services Tax Rules, 2017, (hereinafter referred to as "the said rules"), supplying online information and data base access or retrieval services from a place outside India to a person in India, other than a registered person as the class of registered persons who shall follow the special procedure as mentioned below.

The said persons shall not be required to furnish an annual return in **FORM GSTR-9** under sub-section (1) of Section 44 of the said Act read with sub-rule (1) of rule 80 of the said rules.

The said persons shall not be required to furnish reconciliation statement in **FORMGSTR-9C** under sub-section (2) of Section 44 of the said Act read with sub-rule (3) of rule 80 of the said rules.

D. SAMBASIVA RAO,
Special Chief Secretary to Government.